



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

WENDY L. WATANABE
AUDITOR-CONTROLLER


MARIA M. OMS
CHIEF DEPUTY

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS
JOHN NAIMO
JUDI E. THOMAS

May 12, 2009

TO: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe 
Auditor-Controller

SUBJECT: **COUNTY DEPARTMENTS' REVOLVING FUNDS AND REVOLVING
CASH TRUST FUNDS AS OF JUNE 30, 2008**

Attached is a detailed list of County departments' Revolving Funds and Revolving Cash Trust Funds. The list shows the amount of each Fund, the responsible County manager, and the fund and account number for each Fund as of June 30, 2008.

Background

On April 4, 1978, your Board authorized the Auditor-Controller (A-C) to perform the functions of your Board to establish, discontinue, increase or decrease revolving funds under Government Code Section 29321.1. Departments use revolving funds to make change, small purchases and for other specific purposes, such as cash aid disbursements and grants.

Similarly, on October 21, 1980, your Board authorized the A-C to perform the functions of your Board to establish and determine the amount of revolving cash trust funds (RCTF) that are authorized by and established under Government Code Section 25252.6. Departments use RCTFs to make refunds from trust funds.

The authorizations require the A-C to file a written report with your Board showing all Revolving Fund and RCTF assignments.

Summary of Activity

As of June 30, 2008, total Revolving Fund and RCTF assignments were \$10,792,891 and \$1,262,720, respectively. Eight million dollars of the total revolving fund assignments belonged to the Children and Families First Proposition 10 Commission (Commission). The Commission is required to keep its funds in the County Treasury. The remaining \$2,792,891 in revolving funds is assigned to various County departments as detailed in Attachment I. County department RCTF assignments are shown in Attachment II.

In Fiscal Year (FY) 2007-08, revolving fund assignments increased by \$130,000 and RCTF assignments decreased by \$3,000 as follows:

- The Sheriff's Department increased its Revolving Fund by \$130,000 based on current and anticipated usage.
- The Department of Military and Veterans Affairs closed its \$3,000 RCTF.

Please call me if you have any questions, or your staff may contact Jim Schneiderman at (213) 253-0101.

WLW:MMO:JLS:MP:fl

Attachments

c: William T Fujioka, Chief Executive Officer
Department Heads
Public Information Office
Audit Committee

Revolving Fund Assignments

Revolving funds, established in accordance with Government Code Section 29321.1, are used to make change, to make small purchases and for other specific purposes, such as cash aid disbursements and grants. A departmental revolving fund can be assigned or sub assigned to various locations (sections, divisions, etc.) within a department. Departments handle each sub assignment in the same manner as the regular fund assignment.

Authority to spend funds must be granted in the Board approved budget, and operating funds must be encumbered prior to making expenditures.

REVOLVING FUND ASSIGNMENTS AS OF JUNE 30, 2008					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '07-'08 AMOUNT
1	Agricultural Comm/Weights & Measures	Kurt Floren	A01	1012	\$ 3,250
2	Animal Control	Marcia Mayeda	A01	1013	7,500
3	Assessor	Rick Auerbach	A01	1015	5,340
4	Auditor-Controller	Wendy L. Watanabe	A01	1016	11,300
5	Beaches and Harbors	Santos H. Kreiman	A01	1017	8,200
6	Board of Supervisors (BOS)	Sachi A. Hamai	A01	1018	10,000
7	BOS - Empl. Srv. & Comm for Women	Sachi A. Hamai	A01	1060	6,000
8	BOS - Extra Expenses	Sachi A. Hamai	A01	1019	10,000
9	CEO - Blue Cross Health Plan	William T Fujioka	B02	1010	100,000
10	CEO-Children & Families First (Prop 10)	William T Fujioka	B20	1010	8,000,000
11	Child Support Services	Steven J. Golightly	A01	102A	5,000
12	Children's Services	Patricia S. Ploehn	A01	1011	129,000
13	Children's Services - Cash Aid	Patricia S. Ploehn	A01	1084	2,500
14	Community and Senior Citizen Srvcs	Cynthia D. Banks	A01	1080	8,200
15	Consumer Affairs	Pastor Herrera Jr.	A01	1078	300
16	Coroner - Medical Examiner	Anthony T. Hernandez	A01	1020	10,250
17	County Counsel	Robert Kalunian	A01	1022	50,000
18	Department of Human Resources	Lisa M. Garrett	A01	102B	5,000
19	District Attorney	Steve Cooley	A01	1024	782,000
20	Executive Office, Chief (CEO)	William T Fujioka	A01	1096	3,500
21	Fire Department	P. Michael Freeman	DA1	1010	25,000
22	Health Services (HS) Administration	John F. Schunhoff	A01	1027	34,400
23	HS - Harbor/UCLA - Cash Aid	John F. Schunhoff	MN1	1085	1,350
24	HS - Harbor/UCLA Medical Center	John F. Schunhoff	MN1	1010	3,500

REVOLVING FUND ASSIGNMENTS AS OF JUNE 30, 2008					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '07-'08 AMOUNT
25	HS - King/Drew – Cash Aid	John F. Schunhoff	MN5	1085	\$ 1,500
26	HS - King/Drew Medical Center	John F. Schunhoff	MN5	1010	10,000
27	HS - LAC/USC - Cash Aid	John F. Schunhoff	MN4	1085	5,000
28	HS - LAC/USC Medical Center	John F. Schunhoff	MN4	1010	23,555
29	HS - Olive View/UCLA - Cash Aid	John F. Schunhoff	MN3	1085	1,176
30	HS - Olive View/UCLA Medical Center	John F. Schunhoff	MN3	1010	7,650
31	HS - South / West Network Hospital	John F. Schunhoff	MN7	1010	7,500
32	Human Relations Commission	Robin S. Toma	A01	1028	4,350
33	Internal Services Department (ISD)	Tom Tindall	A01	1025	29,350
34	Mental Health Services	Dr. Marvin J. Southard	A01	1031	6,000
35	Military and Veterans Affairs	Joseph N. Smith	A01	1032	2,000
36	Office of County Police	Steve Lieberman	A01	1030	5,000
37	Parks and Recreation - Administration	Russ Guiney	A01	1061	80,000
38	Parks and Recreation - Arboretum	Russ Guiney	A01	1014	750
39	Probation - Administration	Robert Taylor	A01	1079	32,855
40	Probation - Work Furlough Program	Robert Taylor	A01	1062	25
41	Public Admin / TTC - Estates Funds	Mark J. Saladino	A01	1066	150,000
42	Public Defender	Michael P. Judge	A01	1067	1,000
43	Public Library	Margaret Donnellan Todd	B06	1010	15,475
44	Public Social Services - Cash Aid	Philip Browning	A01	1086	60,000
45	Public Social Services - Federal Prgm	Philip Browning	A01	1087	30,000
46	Public Social Services - Regular	Philip Browning	A01	1069	20,000
47	Public Works - Administration	Gail Farber	A01	1094	13,618
48	Public Works - Flood (Imprest)	Gail Farber	B07	1010	10,623
49	Public Works - Road (Imprest)	Gail Farber	B03	1010	18,429
50	Regional Planning	Jon Sanabria	A01	1071	2,000
51	Registrar - Recorder	Dean C. Logan	A01	1072	20,000
52	Sheriff - Expedited Claims	Leroy D. Baca	A01	1098	20,000
53	Sheriff - Narcotics Enforcement	Leroy D. Baca	DN2	1093	300,000
54	Sheriff - Regular	Leroy D. Baca	A01	1075	67,050
55	Sheriff - Special Investigation	Leroy D. Baca	A01	1095	430,000
56	Superior Court - Alhambra	John A. Clarke	A01	1033	1,235
57	Superior Court - Antelope	John A. Clarke	A01	1034	350
58	Superior Court - Beverly Hills	John A. Clarke	A01	1035	1,050
59	Superior Court - Burbank	John A. Clarke	A01	1036	1,570

REVOLVING FUND ASSIGNMENTS AS OF JUNE 30, 2008					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '07-'08 AMOUNT
60	Superior Court - Citrus	John A. Clarke	A01	1037	\$ 2,000
61	Superior Court - Compton	John A. Clarke	A01	1038	7,500
62	Superior Court - Culver	John A. Clarke	A01	1039	700
63	Superior Court - Downey	John A. Clarke	A01	1040	5,000
64	Superior Court - East LA	John A. Clarke	A01	1041	500
65	Superior Court - El Monte	John A. Clarke	A01	1042	870
66	Superior Court - Glendale	John A. Clarke	A01	1043	2,685
67	Superior Court - Inglewood	John A. Clarke	A01	1044	4,000
68	Superior Court - Long Beach	John A. Clarke	A01	1045	2,500
69	Superior Court - Los Angeles	John A. Clarke	A01	1046	22,800
70	Superior Court - Los Cerritos	John A. Clarke	A01	1047	1,300
71	Superior Court - Malibu	John A. Clarke	A01	1048	1,450
72	Superior Court - Newhall	John A. Clarke	A01	1049	2,575
73	Superior Court - Pasadena	John A. Clarke	A01	1050	580
74	Superior Court - Planning & Research	John A. Clarke	A01	1090	100
75	Superior Court - Pomona	John A. Clarke	A01	1051	2,800
76	Superior Court - Santa Anita	John A. Clarke	A01	1053	1,500
77	Superior Court - Santa Monica	John A. Clarke	A01	1054	1,500
78	Superior Court - So. East Huntington Park	John A. Clarke	A01	1052	415
79	Superior Court - South Bay	John A. Clarke	A01	1055	6,500
80	Superior Court - South East	John A. Clarke	A01	1056	350
81	Superior Court - Whittier	John A. Clarke	A01	1057	1,065
82	Treasurer and Tax Collector - MHRP	Mark J. Saladino	A01	1100	100,000
83	Treasurer and Tax Collector (TTC)	Mark J. Saladino	A01	1077	4,800
84	TTC - Budget & Fiscal Services	Mark J. Saladino	A01	1088	2,000
85	TTC - Cash Differences & Overages	Mark J. Saladino	A01	1089	16,700
	TOTAL ASSIGNMENT AMOUNT:				\$ 10,792,891
	TOTAL NUMBER OF ASSIGNMENTS:				85

- (1) A01 - General Fund
 B02, B03, B06, B07, B20 - Special Revenue Funds
 DA1 - Consolidated Fire District Fund
 DN2 - Other Public Protection Funds
 MN1, MN3, MN4, MN5, MN7 - Enterprise Funds

Revolving Cash Trust Fund Assignments

Revolving Cash Trust Funds (RCTF) are established in accordance with Section Government Code 25252.6. An RCTF is cash from a trust fund that is used to make refunds. An RCTF can only be used for payments which are legally payable from the trust fund from which the cash was withdrawn.

RCTF ASSIGNMENTS AS OF JUNE 30, 2008					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '07-'08 AMOUNT
1	Child Support Services - DA-Intercept	Steven J. Golightly	TQ2	1103	\$ 350,000
2	Coroner	Anthony T. Hernandez	TK7	1102	10,000
3	HS - Acton Rehab Center	John F. Schunhoff	TK7	1140	7,500
4	HS - Harbor/UCLA Medical Center	John F. Schunhoff	TK7	1136	5,000
5	HS - King/Drew Patient Pers.	John F. Schunhoff	TK7	1137	5,000
6	HS - LAC/USC - Resident Sec.	John F. Schunhoff	TK7	1134	2,000
7	HS - LAC/USC Patient Pers.	John F. Schunhoff	TK7	1132	16,000
8	HS - Olive View/UCLA Med. Center	John F. Schunhoff	TK7	1139	3,000
9	HS - Rancho Los Amigos Med. Center	John F. Schunhoff	TK7	1138	5,000
10	HS - Warm Spgs Rehab. Center	John F. Schunhoff	TK7	1141	4,000
11	Probation - Kirby Center	Robert Taylor	TK7	1135	220
12	Probation - Ward Monies	Robert Taylor	TK7	1142	5,000
13	Sheriff - Central Jail	Leroy D. Baca	TK7	1129	25,000
14	Sheriff - Mira Loma	Leroy D. Baca	TK7	1143	25,000
15	Sheriff - Sybil Brand	Leroy D. Baca	TK7	1130	10,000
16	Superior Court - Alhambra	John A. Clarke	TK7	1104	20,000
17	Superior Court - Antelope Valley	John A. Clarke	TK7	1105	40,000
18	Superior Court - Beverly Hills	John A. Clarke	TK7	1106	30,000
19	Superior Court - Burbank	John A. Clarke	TK7	1107	20,000
20	Superior Court - Citrus	John A. Clarke	TK7	1108	40,000
21	Superior Court - Compton	John A. Clarke	TK7	1109	50,000
22	Superior Court - Culver	John A. Clarke	TK7	1110	20,000
23	Superior Court - Downey	John A. Clarke	TK7	1111	15,000
24	Superior Court - East LA	John A. Clarke	TK7	1112	20,000
25	Superior Court - Glendale	John A. Clarke	TK7	1114	20,000
26	Superior Court - Huntington Park	John A. Clarke	TK7	1125	20,000
27	Superior Court - Inglewood	John A. Clarke	TK7	1115	35,000

RCTF ASSIGNMENTS AS OF JUNE 30, 2008					
	ACCOUNT TITLE	COUNTY OFFICER	FUND (1)	ACCOUNT NUMBER	FY '07-'08 AMOUNT
28	Superior Court - Long Beach	John A. Clarke	TK7	1116	\$ 50,000
29	Superior Court - Los Angeles	John A. Clarke	TK7	1117	150,000
30	Superior Court - Los Cerritos	John A. Clarke	TK7	1118	20,000
31	Superior Court - Malibu	John A. Clarke	TK7	1119	15,000
32	Superior Court - Newhall	John A. Clarke	TK7	1120	15,000
33	Superior Court - Pasadena	John A. Clarke	TK7	1121	25,000
34	Superior Court - Rio Hondo	John A. Clarke	TK7	1113	20,000
35	Superior Court - Santa Anita	John A. Clarke	TK7	1123	15,000
36	Superior Court - Santa Monica	John A. Clarke	TK7	1124	30,000
37	Superior Court - South Bay	John A. Clarke	TK7	1127	75,000
38	Superior Court - South Gate	John A. Clarke	TK7	1126	20,000
39	Superior Court - Whittier	John A. Clarke	TK7	1128	25,000
	TOTAL ASSIGNMENT AMOUNT:				\$ 1,262,720
	TOTAL NUMBER OF ASSIGNMENTS:				39

- (1) TK7 - Revolving Trust Funds
TQ2 - Other Agency Funds